

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC, et al.,

08-13555 (JMP)

Debtors.

(Jointly Administered)

CLAIM TO RECLASSIFIED

Creditor Name and Address:

Diccianni, Charles
53 Wedgewood Drive
Goshen, NY 10924
Tele: 8454699626
Cell: 9174552742

Claim Number: 12314
Date Filed: 9/14/2009

Debtor: 08-13555
Classification and Amount: PRIORITY: \$96,068.00

This letter is in response to reclassification of my claim to equity interest and object to such reclassification for the following reasons:

---- None of my claim \$96,068 was in the form of bonus or any other type of additional compensation. All of the money claimed was earned from sales commissions and was reduced from my compensation.

---- I had no control, nor any say, of such deductions from my compensation.

--- I am an employee, not a managing director, having no direct ownership with the firm.

Thank you for your consideration. I am 65 and hope to retire next year.

Sincerely,



Charles Diccianni

Dated 12/31/2010

Addressed to and sent certified mail:

-The Chambers of the Honorable James M. Peck, One Bowling Green, New York, NY 10004, Courtroom 601;

-Attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, NY 10153 (attn: Shai Waisman, Esq. and Mark Bernstein, Esq.);

-The Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, NY 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.)

-Attorneys for the Official Committee of Unsecured Creditors appointed in these cases, Milbank, Tweed, Hadley & McCoy LLP, 1 Chase Manhattan Plaza, New York, NY 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)